



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
EXCISE DEPARTMENT

NOTIFICATION

The 30th June, 2023

No.139880/807.- In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely:-

- | | | | |
|------------------------------|----|----------|--|
| Short title and commencement | 1. | (1) | These rules may be called the Assam Excise (Amendment) Rules, 2023. |
| | | (2) | They shall, except rule 19 of these Rules, come into force on the date of their publication in the Official Gazette. |
| | | (3) | Rule 19 of these Rules shall come into force on the first day of July, 2023. |
| Amendment of rule 1A | 2. | | In the principal rules, in rule 1A,- |
| | | (i) | in clause (xvi), in the second line, for the words “within a manufactory”, appearing in between the words “premises” and “and/or ” the punctuation mark and the words “, within a Customs Public or Private Warehouse”, shall be inserted; |
| | | (ii) | after clause (xlii), the following new clauses (xliii), (xliv) and (xlv) shall be inserted, namely:- |
| | | “(xliii) | “Customs Bonded Warehouse” means a public warehouse licensed under section 57 or a private warehouse licensed under section 58 of the Customs Act, 1962 (Act No.52 of 1962)and licensed by the Excise Commissioner, Assam with the previous approval of the State Government for deposit or storage of overseas Bottled in Origin (BIO) liquor without payment of excise duty or <i>Ad-valorem</i> levy; |

- (xliv) "Tetra pack" means a type of aseptic carton in the form of a rectangular cuboid made up of at least six layers of polyethylene, paper and aluminum foil for use as an alternative packaging material for all types of liquor.
- (xlv) "Initial Grant Bid" means the amount in Indian Rupees, offered in the Financial Bid by a bidder for India Made Foreign Liquor (IMFL) 'OFF' shop licence, to the State Government, payable in one installment, for making his bid eligible for consideration of grant of an India Made Foreign Liquor (IMFL) "OFF" shop licence under these rules and in accordance with the terms and conditions set out in a document inviting such bids."

Amendment of rule 19 3. In the principal Rules, in rule 19, in sub-rule (a), in clause I, for the existing table the following table shall be substituted, namely:-

"I. Prescribed <i>Ad-valorem</i> levy on different brands of India Made Foreign Liquor for civil consumption:-			
(1)	Beer including Draught Beer	(a) Containing alcohol upto 5% v/v and cost price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.57 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP. The Ad-valorem levy on draught beer shall be charged on the basis of its daily installed capacity @ Rs.32 per BL.
		(b) Containing alcohol above 5% and cost price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.82 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.
(2)	India Made Spirit contained in RUM only.	GENERAL BRAND (RUM only) For MRP not exceeding Rs.330 per bottle of 750 ml or equivalent quantity.	1.02 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.100 per bottle of 750 ml or equivalent quantity.

(3)	India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	REGULAR BRAND For MRP not exceeding Rs.310 per bottle of 750 ml or equivalent quantity.	1.15 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.121 per bottle of 750 ml or equivalent quantity.
(4)	(a)India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	LUXURY BRAND (a) For MRP above Rs.310 but not exceeding Rs.440per bottle of 750 ml or equivalent quantity.	(a) 1.03 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.137 per bottle of 750 ml or equivalent quantity.
	(b)India Made Spirit contained in RUM only.	(b) For MRP above Rs.330 but not exceeding Rs.440 per bottle of 750 ml or equivalent quantity.	(b) 1.03 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.137 per bottle of 750 ml or equivalent quantity.
(5)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	ELEGANT BRAND For MRP above Rs.440 but not exceeding Rs.640 per bottle of 750 ml or equivalent quantity.	1.02 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.175 per bottle of 750 ml or equivalent quantity.
(6)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	PREMIUM BRAND For MRP above Rs.640 but not exceeding Rs.1040 per bottle of 750 ml or equivalent quantity.	0.83 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.248 per bottle of 750 ml or equivalent quantity.

(7)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	CLASSIC PREMIUM BRAND For MRP above Rs.1040 per bottle of 750 ml or equivalent quantity.	0.55 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.427 per bottle of 750 ml or equivalent quantity.
(8)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations containing alcohol 50° UP.	CHEAP BRAND Containing alcohol at 50° UP or 28.53% V/V.	0.62 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.24 per bottle of 750 ml or equivalent quantity.
(9)	Ready to drink alcoholic beverages		0.40 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.10.60 per bottle of 275 ml or equivalent quantity.
(10)	Wines		0.13 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. 34.70 per bottle of 750 ml or equivalent quantity.

Insertion of 4.
rule 23A

In the principal Rules, after rule 23, the following new rule shall be inserted, namely:-

**“Establishment
of Customs
Bonded
Warehouse**

23A. (i) The licensee of a Customs Public or Private warehouse, licensed under section 57 or section 58 under the Customs Act, 1962 (Act No.52 of 1962) respectively, shall be required to obtain a separate Bonded Warehouse licence which shall be issued by the Excise Commissioner with the previous sanction of the State Government under rule 458 of these rules, in addition to the Customs Public or Private warehouse licence issued by the Customs authorities, for deposit/ storage/ sale of overseas BIO liquor:

Provided that the Application Fees or the Licence Fees, as the case may be, shall not be applicable for such Customs Bonded Warehouse licence;

			(ii)	The licensee of such Customs Wholesale Warehouse shall affix the sticker containing the statutory requirements of retail price, label and hologram or any other security feature as decided by the Excise Commissioner in the Bonded Warehouse premises;
			(iii)	The licensee shall furnish authorization letter from the manufacturer or the importer in India for every brand.”.
Amendment of rule 95	5.	In the principal Rules, in rule 95,-		
		(i)	in the fifth line, for the words and figures “0.50 per cent” the words and figures “0.25 per cent” shall be substituted;	
		(ii)	in the sixth line, in between the words “loss in blending” and “and an allowance”, the punctuation mark and the words and figures “, 0.25 per cent shall be allowed for loss in transit of Extra Neutral Alcohol(ENA)” shall be inserted.	
Amendment of rule 96A	6.	In the principal Rules, in rule 96A, in sub-rule (8), in the last line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted and thereafter the followings new proviso shall be inserted, namely:-		
		“Provided that none of the aforesaid provisions shall be applicable in case of the standalone Country Spirit, Heritage Alcoholic Beverages manufactories and Wineries established under these rules.”.		
Amendment of rule 101	7.	In the principal Rules, in rule 101, for the existing provision, the following shall be substituted, namely:-		
	“Minimum capacity of Bottles and Tetra pack packages to be used	101.	For the bottling/ packaging of all kinds of liquor including Heritage Alcoholic Beverages manufactured in India or imported from abroad, the licensee shall use at least 90 ml size bottles or tetra pack packages.”.	
Insertion of rule 114A	8.	In the principal Rules, after rule 114, the following new rule shall be inserted, namely:-		
	“Procedure for grant of India Made Foreign Liquor ‘OFF’ licence	114A	(1) (i)	Licences for the retail sale of India Made Foreign Liquor (IMFL) “OFF” the premises, shall be granted through a two cover tender or e-tender process, as may be directed by the State Government, consisting of Technical qualification and Financial bid with the annual licence fee as the base bid;
			(ii)	The tendering process shall be carried out by a Tender Committee (TC) constituted by the respective District Collector of the district. The Tender Committee shall consist of at least three members with requisite experience and competence including that of financial matters;
			(iii)	A non-refundable Application Fee as prescribed in these rules shall be payable with every tender;

- (iv) The technical bids of the bidders shall be opened on a pre-notified date by the tender committee and the bidders or their authorized representatives shall be allowed to be present;
- (v) The Tender Committee (TC) shall prepare a list of technically qualified bidders after such scrutiny/enquiry as it may deem necessary for the purpose. The list of such technically successful bidders shall be published by the concerned District Collector of the district;
- (vi) The financial bids of the technically qualified bidders shall be opened in presence of the bidders or their authorised representatives. However, their absence shall not be a ground for halting the bid opening process;
- (vii) The highest eligible financial bidder (offering the highest Initial Grant Bid, i.e H1 bidder) shall become eligible for grant of the licence with the previous approval of the State Government. In case more than one bid quoting the same highest Initial Grant Bid are received, the successful bidder shall be determined by a draw of lots amongst the bidder quoting the same highest amount. In case, there is no bid or no eligible bid equal to or above the base bid, the bids shall be invited again;
- (viii) The successful bidder shall be required to deposit a security deposit in terms of these rules;
- (ix) It shall be the responsibility of the successful bidder to arrange suitable premises to operate the India Made Foreign Liquor (IMFL) retail 'OFF' shop at the locality for which the bid was accepted;
- (x) The Excise Commissioner, Assam, with the previous approval of the State Government, may fix the number of shops to be established in a village, Panchayat, Town Committee, Municipality, Municipal Corporation area, before the publication of notification under sub-rule (xi);
- (xi) Where it is proposed to grant India Made Foreign Liquor (IMFL) "OFF" license, the District Collector of the district shall call for tender or e-tender, as the case may be, for grant of licenses in the areas as approved by the Excise Commissioner, Assam, by issuing a notification and by giving wide publicity through at least two widely circulated

newspapers in Assam at least thirty (30) days in advance from the last date of submission. The notification shall contain the following particulars, namely:-

- (a) Name of the Village, Panchayat, Town Committee, Municipality, Municipal Corporation where the licence is proposed to be issued;
 - (b) The place where opening of the bids shall take place;
 - (c) The last date, time and place for receipt of bids;
 - (d) Earnest Money Deposit (EMD);
 - (e) Qualification criteria;
 - (f) Technical bid opening date and place;
 - (g) Financial Bid opening date and place;
 - (h) Details of the website for uploading of the bid;
 - (i) Any other matter which may be considered by the District Collector to be necessary for information to the applicants;
- (xii) The District Collector shall be the authority to conduct the process of selection of successful bidders for grant of licence:

Provided that the Excise Commissioner, Assam with prior approval of the State Government may authorize any other official to conduct the selection process and may also authorize any Collector to conduct the selection process in more than one district;

- (xiii) The Excise Commissioner, Assam may, for sufficient reason(s) to be recorded in writing, withdraw any shop from the selection process before the same is commenced;
- (xiv) Where there is only one tender for a shop, if the licensing authority is satisfied that the tenderer is eligible for grant of licence and that the statutory requirements have been fulfilled, he shall accept the 'Initial Grant Bid' offered by the applicant and may grant the licence with the previous approval of the State Government after realizing the applicable Licence Fee and Security Deposit:

Provided that if he is not so satisfied, he may reject the application after recording the reasons therefor;

- (xv) The selected bidder (H1 bidder) shall deposit the 'Initial Grant Bid' within seven (7) days of the end of the selection process. The applicable Licence Fee and Security Deposit shall be deposited on receipt of Government sanction to the grant of licence. On receipt of Government sanction and on submission of the proof of deposit, the licensing authority shall issue licence in favour of the selected bidder. In case the first selected bidder fails to deposit the 'Initial Grant Bid' offered by him within the stipulated time, the next highest 'Initial Grant Bid' offeror (H2) for the shop shall be allowed to deposit the 'Initial Grant Bid'. In such cases, the Earnest Money Deposit (EMD) of the H1 bidder shall stand forfeited;
- (xvi) In case the selected bidder is not willing to take the licence, the Licence shall be issued to the next highest 'Initial Grant Bid' offeror (H2). In such cases, the Earnest Money deposited by the H1 bidder shall stand forfeited;
- (xvii) The District Collector may, by order, reject any application on the ground that the bidder has indulged in impersonation or any other malpractices;
- (xviii) No person shall be entitled to hold licence for more than one shop. In the event of a person being selected for a shop, all the other application(s) filed by him in respect of any other shop(s) shall automatically become invalid and the successful bidder, who has filed applications for more than one shop, shall immediately inform the details of other applications filed by him so as to declare them invalid.
- (xix) The Excise Commissioner, Assam may with the approval of the State Government issue detailed Standard Operating Procedure (SOP), with regard to the process to be followed in grant of new licences.

**Grant of
premium
'OFF' shops**

- (2) Premium 'OFF' shop licence shall be granted as per procedure provided in sub-rule (1) of rule 114A above and at the places and under the conditions enumerated below:
 - (i) At the commercial establishments or shopping malls in municipal corporations or municipality areas having a minimum floor area of 500 sq. feet for the licensed premises;

- (ii) The premium 'OFF' shops shall be allowed to sell India Made Foreign Liquor (IMFL) India Made Foreign Liquor (IMFL, BIO and BII liquor, Beer, Wine, RTD and Heritage Alcoholic Beverages. They shall be required to store and display at least twenty (20) BIO or imported foreign liquor brands including Beer and Wine;
- (iii) The premium 'OFF' shops shall be allowed to open till 11 PM, i.e. one hour extra;
- (iv) The premium 'OFF' shops shall be permitted to have shop-in-shop concept for exclusive display of various brands in exclusive shelves so that the customers can walk-in into the display for selection of product;
- (v) The premises shall be air-conditioned with quality flooring, i.e. wooden/ vitrified tiles. Granite etc.
- (vi) The premium 'OFF' shops may dedicate upto 25% of their space to sell ancillary products such as Liquor Chocolates, paintings, high value bottle openers, ice boxes, bar glasses etc.
- (vii) Computerized system of issuing cash memos shall be available at the premises;
- (viii) The Licence Fee for the premium 'OFF' shop licence shall be Rupees Four Lakh per annum;”

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| Amendment of rule 140 | 9. | <p>In the principal Rules, in rule 140,-</p> <ul style="list-style-type: none"> (i) in the second line, for the words and figures “180 ml” the words and figures “90 ml” shall be substituted; (ii) in sub-rule (a), the word “and” appearing in between the words and figures “375 ml” and “Nips”, the word “or” shall be substituted and in the fourth line in between the words and figures “180 ml” and the words “of such” the words and figures “and bottles containing 90 ml” shall be inserted. |
| Omission of rule 291, 292, 293 and 297 | 10. | In the principal Rules, in rule 291, 292, 293 and 297 shall be omitted. |
| Amendment of rule 367 | 11. | In the principal Rules, in rule 367, for the existing table, the following table shall be substituted, namely:- |

NAME OF THE INTOXICANT	AREA	LIMIT OF RETAIL SALE
(1) India Made Foreign Liquor and Overseas Liquor	The territories to which the Act applies	27 Bulk Litres
(2) Rectified spirit, Denatured spirit	Ditto	9 Bulk Litres
(3) Aurvedic medicinal preparations containing alcohol which prepared by distillation into which alcohol is added	Ditto	9 Bulk Litres
(4) Country Spirit	Ditto	27 Bulk Litres
(5) Methyl alcohol	Ditto	2.5 Bulk Litres

”

- Amendment of rule 458 12. In the principal Rules, in rule 458, in sub-rule (2), after clause (d), the following new clause (e) shall be inserted, namely:-
- “(e) For deposit and storage of overseas Bottled In Origin (BIO) liquor by the holders of a public warehouse licensed under section 57 or a private warehouse licensed under section 58 of the Customs Act, 1962 (Act No.52 of 1962) without payment of excise duty or *Ad-valorem* levy and from such Customs Bonded Warehouse the BIO liquor may be sold to other wholesale licences of Assam on prepayment of prescribed excise duty or *Ad-valorem* levy. Further such BIO liquor may be exported to licensees of other States. For the purpose export, the provisions contained in rule 35, 36, 38, 39, 41, 42 and 45 under chapter (F) of these Rules shall apply *mutatis mutandis*.”.
- Amendment of rule 587 13. In the principal Rules, in rule 587, in clause (c), for the words, figure and punctuation mark, “Rs.5,000.00”, the words, figure and punctuation mark, Rs.10,000.00” shall be substituted.
- Amendment of rule 603 14. In the principal Rules, in rule 603, for the words and punctuation mark, “transparent white glass/ PET”, appearing in between the words “use of” and “bottles”, the words and punctuation mark, “glass/ PET/ Tetra Pack” shall be substituted.
- Amendment of rule 614 15. In the principal Rules, in rule 614, in sub-rule (6), in clause (iv), in the fourth line, for the words “ten thousand” appearing in between the words “rupees” and “only”, the words “twenty thousand” shall be substituted.
- Amendment of rule 618 16. In the principal Rules, in rule 618, in sub-rule (g), in second line, for the words and figures “not more than 12 percent” appearing in between the words “contains” and “alcohol”, the words and figures “not more than 18 percent but not less than 5 percent” shall be substituted.
- Amendment of rule 625 17. In the principal Rules, for rule 625, the following shall be substituted, namely:-
- “**Appointment of Excise Officer and Staff and their cost** 625. The appointment of Excise officers and staff shall be governed by rule 65 of these Rules:
- Provided that the Heritage Alcoholic Beverages manufactories shall not be required to pay to the State Government the establishment charges consisting of pay and allowances, leave salaries, pension contribution of the officers and staff appointed thereto.”.

- Amendment of rule 633 18. In the principal Rules, in rule 633, in sub-rule (2), in the second para, for the existing provision, the following shall be substituted, namely:-
- “**Prescribed *Ad-Valorem* levy on heritage alcoholic beverages for sale in Assam:-**0.13 times of the assessed value by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.18.20 per bottle of 750 ml or equivalent quantity.
For heritage alcoholic beverages produced in a microbrewery, the *ad-valorem* levy shall be charged on the basis of its daily installed capacity @ Rs.3.00 per BL.”.
- Amendment of rule 640 19. In the principal Rules, rule 640, shall be renumbered as rule 660.
- Insertion of new rule 640 to rule 659 20. In the principal Rules, after rule 639, the following new rules 640 to 659, under a new chapter titled “PART-X” shall be inserted, namely:-

“PART-X

WINE

- Definitions** 640. (1) In the succeeding rules, unless there is anything repugnant in the subject or context,-
- (a) “Act” means the Assam Excise Act, 2000;
 - (b) “bottling” means transfer of manufactured wine into bottles, tetra packs, casks or kegs for final removal from a winery and includes rebutting and refilling;
 - (c) “bottling room” means that portion of a winery which is set apart for carrying out bottling operations;
 - (d) “fermenting vessel” means any vessel in which raisins or fruits or leaves or flowers or other ingredients as approved by the Excise Commissioner are fermented;
 - (e) “license” means a license granted under the Act or these Rules;
 - (f) “licensing authority” means the Excise Commissioner subject to the previous sanction of the State Government;
 - (g) “must” means the pulp or combination of basic ingredients as approved by the Excise Commissioner from which wine is made;
 - (h) “Officer-in-charge” means an Excise officer appointed for the purpose of supervising the operations in a winery or wineries;
 - (i) “permit” means a permit granted under the Act or these Rules;
 - (j) “wine” means the fermented juice of grapes or other fruits, grains, leaves, flowers or other plant parts with or without addition of sugar or jaggery, the fermentation being produced by yeast naturally present on the skin of fruit or added externally and having alcoholic strength not exceeding 18% V/V but not less than 5% V/V and also includes,-

champagne, moselle, burgandy, chianti, white wines, clarets, hocks, riesling, madelras, ginger wine, port and port type, vermouth, sherry, wincarnis, viborna, manola and buckfast tonic wine;

- (k) “winery” means a building or a part of a building specified in the licence for the manufacture and storage of wine;
- (l) “racking” or “settling back” means any vessel into which worts are passed from a fermenting vessel and racked either at once or after a time into store vats or casks;
- (m) words and expressions used herein but not defined shall have the same meaning as assigned to them in the Act.

**Application
for a winery
licence**

641. Any person desiring to obtain a licence to establish winery shall apply to the Excise Commissioner stating therein and satisfying upon,-

- (a) applicant’s name, parentage and permanent address;
- (b) details of technology for the manufacture of wine, such as:-
 - (i) method of manufacture;
 - (ii) raw materials to be used and proportion of yield therefrom;
 - (iii) yeast to be procured, added and proportion thereof vis-à-vis other raw materials along with stages involved;
 - (iv) duration of fermentation along with process to be followed;
 - (v) details of bottling process, sealing and labeling; and
 - (vi) name of brands that are intended to be produced;
- (c) product profile such as marketing capacity in and outside Assam and revenue prospects;
- (d) winery details such as systematic profile of the plant and it’s working;
- (e) details regarding place of establishment of the winery, such as ownership, commercial conversion;
- (f) copy of the document showing the applicant’s right, title and interest on the proposed site or the land;
- (g) pollution and environmental factors, if any, clearance from the concerned department;
- (h) Treasury Challan showing deposit of Application Fee of rupees twenty five thousand (Rs.25,000/-) only;
- (i) if the applicant is a firm, company or corporation, it shall submit the following particulars and documents in addition to the particulars and documents mentioned above :-

(A) In case of a partnership firm:-

- (i) two copies of the partnership deed, if any;
- (ii) a copy of the registration certificate duly notarized by a Notary showing the registration of the Partnership Deed;
- (iii) complete bio data of partners including names and addresses;
- (iv) a self-attested photocopy of the PAN Card;
- (v) bank particulars of partners;
- (vi) copies of Income Tax Returns for the last three years along with acknowledgement certificates;
- (vii) the name and complete bio-data of the person who shall deal with Excise matters.

(B) In case of a company:-

- (i) two copies each of certificates of incorporation issued by the Registrar of Companies and Memorandum of Articles of Association;
- (ii) a copy of the latest audited financial statements such as the Balance Sheet and the Profit and Loss Accounts;
- (iii) location of the registered office ;
- (iv) particulars of Directors ;
- (v) proof of filing the documents with the Registrar of Companies;
- (vi) particulars of bank account of the company as well as the individual Directors;
- (vii) a photocopy of the PAN Card of the company as well as those of the individual Directors duly attested;
- (viii) copies of Income Tax Returns filed by the company for the last three years along with acknowledgement of the Income Tax Returns as well as those for the individual Directors;
- (ix) a copy of the Board's resolution, if any, relevant to the application;
- (x) a copy of the Board's resolution stating the name and complete bio-data of the person who shall deal with Excise matters;

rule 588 of these rules shall apply *mutatis mutandis* in the matter of application for winery also.

Application Fee for grant of winery or shifting of licensed premises	642. All applications for grant of winery licence or shifting of licensed premises of any licence shall be made in prescribed Form and shall be accompanied by a non-refundable and non-adjustable Application Fee of rupees twenty five thousand (Rs.25,000/-) only irrespective of sanction or grant of the applied licence for winery.
Procedure for the grant of winery license	643. (1) On receipt of the application, the Excise Commissioner shall cause to be examined the suitability of the site and the buildings on which the plant is proposed to be set up and verify the correctness of the particulars and documents enclosed along with the application through the concerned District Collector; (2) The Collector shall, after examination and verification under sub-rule (1), forward the application with his opinion to the Excise Commissioner. (3) The Excise Commissioner shall, after such further enquiry as he may think necessary, forward the application to the State Government with his opinion in this regard. (4) The State Government shall consider the opinion of the Excise Commissioner under sub-rule (3) and may sanction the grant of license.
Addition or alteration to buildings, still etc. requires previous sanction	644. (1) No addition or alteration to buildings or other permanent apparatus as shown in the plans of the plant approved by the Excise Commissioner shall be made without the previous sanction of the Excise Commissioner. (2) When any addition or alteration to the plan of the plant approved by the Excise Commissioner is required to be made, the licensee shall submit to the Excise Commissioner, through the Collector, a revised copy of the plan of the plant with a certificate from the Officer-in-Charge of the plant as to its correctness. (3) The Excise Commissioner may, if he thinks it necessary, approve the revised plan submitted under sub-rule (2).
Excise Commissioner may verify description and plans at any time	645. (1) The Excise Commissioner may verify at any time the description and plans approved under rule 642 or rule 643 and if he finds any deviation from the approved plans, he may require the licensee to submit revised plan for approval. (2) The Excise Commissioner may depute any officer for verification, as mentioned in sub-rule (1) above and such officer shall be allowed full access to the premises. The manufacturer shall be bound to carry out any rectification as per direction of Commissioner within a reasonable time to be fixed by the Commissioner.
Licence fees	646. For winery licence the licensee has to deposit fee of rupees twenty five thousand (Rs.25,000/-) only per annum. The provisions contained in rule 129 and 130 of these rules shall apply <i>mutatis mutandis</i> in the matter of renewal of winery licences also.

Appointment of Excise officer/ staff and their cost	647.	The appointment of Excise officers and staff shall be governed by rule 65 of these rules: Provided that the Wineries established under these rules shall not be required to pay to the State Government the establishment charges consisting of pay and allowances, leave salaries, pension contribution of the officers and staff appointed thereto.
Accommodation for Officer-in-charge and establishment	648.	The accommodation for Officer-in-charge and other establishment shall be governed by rule 66 of these rules.
Office furniture	649.	The manufacturer shall provide such office furniture as may be required for the use of the officers within the plant.
Notice of commencement and cessation of work	650.	Every proprietor or manager of a licensed plant shall give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence the work of the plant and at least one month's notice before he desires to cease the work of it.
Power to withdraw the establishment	651.	In case a manufacturer desires to cease the production of the plant for a period exceeding one month, he shall intimate the same in writing and request to withdraw the establishment to the Excise Commissioner. The Excise Commissioner shall withdraw the establishment stationed at the plant and prohibit further production of wine in the plant until the manufacturer has given him a fifteen days' notice in writing of the date on which he proposes to re-commence the production of wine in the plant.
Fastenings for lock	652.	The manufacturer shall provide and maintain suitable and secure fastenings, wherever the Excise Commissioner may deem necessary, to all vats and other receptacles, store-rooms, pipes etc. to the satisfaction of the Excise Commissioner for the attachment of locks. The keys of all such locks shall be retained by the Officer-in-Charge. The manufacturer shall also attach his locks to all rooms used for the manufacture or storage of wine and he shall be bound to remove such locks when required by the Officer-in-Charge.
Quality	653. (1)	The manufacturer shall ensure use of glass or PET bottles or Tetra Pack and also ensure proper cleaning, washing, rinsing, sealing, labelling and packaging to the satisfaction of the Excise Commissioner: Provided that the Excise Commissioner may require the winery to strictly adhere to such standards of cleaning, washing, rinsing, sealing, labeling and packaging, as may be directed by him from time to time.
	(2)	The Excise Commissioner may require any winery to affix security holograms or adhesive tapes or shrink sleeves or any other distinguishing mark on the cap of the bottle or neck of the bottle or on the label of the bottle or one or more combinations thereof or at any portion of the body of the bottle, as may be directed by him from time to time.
Chemical analysis of wine	654. (1)	The manufacturer shall provide bottles of wines of all sizes manufactured by the winery from each batch at free of cost to the Officer-in-Charge of the winery for analysis and fitness for

human consumption by the Chemical Examiner, Excise, Assam.

- (2) In case of urgency, and on the requisition of the manufacturer of wine, bottled beverages may be allowed to be issued on the basis of the report declared by the manufacturer's chemist in a certificate as regards to the fitness of that wine for human consumption.

Issue of wine only on payment of duty 655. No wine in labeled and capsuled bottles manufactured under these rules, shall be issued from a winery without payment of *Ad-valorem* levy as provided in rule 19, sub-rule (a), clause I, Sl no. (x) of these rules.

Procedure of issue of wine 656. The provisions contained in rule 20, 21, 22 and 24 of these rules shall apply *mutatis mutandis* to the procedure of issue of wine also.

Label, batch number, maximum retail price and holograms 657. (1) The capsuled or sealed (ROPP) bottles shall be labelled. A distinct serial number, to be known as the batch number, shall be allotted to each bottle and this number along with the date of manufacture is to be printed on the label at the time of bottling. The label shall also contain printed instructions showing:-

- (a) description of the guaranteed fluid contents in litres and/or milliliters;
- (b) alcoholic strength of the contents;
- (c) brand name;
- (d) description of the product with the raw materials used for the production;
- (e) place of manufacture;
- (f) full name and address of the manufacturer and the date of manufacture;
- (g) in case of products meant for sale in Assam, the legend "For sale in Assam only";
- (h) in case of products meant for sale in Assam, the maximum retail price (MRP) inclusive of all taxes of the product.

- (2) No label shall be used unless the same has been duly registered under these rules. No wine shall be manufactured or sold or offered for sale in bottles/ Tetra Packs by the manufacturer or wholesaler in Assam unless the brand names under which and the label and measure in litre with which it is to be manufactured or sold, have been registered with the Excise Commissioner and a certificate authorizing manufacture and sale under such brand name and with such label for each measure has been granted by him.

- (3) The registration fee shall be payable as per rule 109 of these Rules and shall be for a period up to thirty first day of March.

- (4) Application for registration of a brand and label of wine under sub-rule (2) shall be made to the Excise Commissioner at least two months prior to its manufacture or sale or offer for sale:

Provided that the application for renewal of the existing brands and labels shall be submitted to the Excise Commissioner by the month of February every year.

- (5) Application submitted under sub-rule (4) above shall be accompanied with the following particulars:-
 - (a) the brand name under which and the measure in litres or milliliters in which the wine is proposed to be manufactured or sold;
 - (b) the name and address of the manufacturer;
 - (c) specimen copies of the labels, authenticated by the applicant with his signature in full and date showing:-
 - (i) the particulars mentioned in clause (a), (b) and (c), and
 - (ii) in case of products meant for sale in Assam, the printed inscription "For sale in Assam only".
- (6) A correct and up-to-date record of all brands and labels, which are registered for manufacture or sale of wine or whose registration is renewed from time to time, shall be maintained separately by the Excise Commissioner.
- (7) The labels on the bottles of the wine intended to be manufactured or sold by a permit granted under sub-rule (2) shall conform to the labels registered by the Excise Commissioner and shall contain particulars under sub-rule (5) and/or such other particulars as may be required under any other rule for the time being in force.
- (8) No wine shall be sold or offered for sale in bottles or Tetra Packs in Assam unless the words "For sale in Assam only" are prominently printed on the label with which it has to be sold except in specific cases where the Excise Commissioner has allowed any exemption in writing.

Quantity of Wine to be sold by retail sale

658. Wine in measures of at least 90 ml or any other size as may be approved by the State Government in glass or PET or Tetra Pack bottles fitted with pilfer-proof seals or capsules shall be sold to the wholesalers by the manufacturers and to the retailers by the wholesalers to whom a license may be granted for the purpose. One case of wine shall contain 12 bottles of 750 ml i.e. 9 BL or equivalent quantity.

General provisions regarding sale of wine

659. The provisions contained in rule 6, 7, 8, 9, 10, 11, 16, 17 and 18 of these rules shall apply *mutatis mutandis* to the import, transport and sale of wine also."

RAKESH KUMAR,

Commissioner & Secretary to the Government of Assam,
Excise Department, Dispur, Guwahati-6.